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If our friends who favor us with manuscripts and illustrations for publication wish to have rejected articles returned they must in all cases send stamps for that purpose.

Give 5.500,000 Citizens Immediate Relief!

Section 14 of the labor law conof Appeals. It is as follows:

"In the construction of public works by the State or a municipality, or by persons contracting with the State or partment, bureau or commission. such municipality, only citizens of the United States shall be employed; and New York.

with, the contract shall be void.

"All boards, officers, agents or employees of cities of the first class of the State, having the power to enter into contracts which provide for the expenditure of public money on public works. sioner of Labor the names and adtracts with said cittes of the State.

contractors shall likewise be filed.

set forth whether they are naturalized or native born citizens of the United States, together with, in case of naturalization, the date of naturalization and the name of the court where such naturalization was granted.

to the inspection of the Commissioner of Labor.

This is the form in which the prohibition appears in the Consolidated Laws, enacted in 1909. It is taken Republicans in control of the Legis- preposterously small pay given the tedious labor and confide explicit and lature. It was the product of labor railroads for carrying the mails. the specific reference to "cities of living up to himself.

gardless of its penalties; although this

able, in anything like the quantity not necessarily slow. Every mile of The truth is that government by about needed to supply the demand. If the the tortuous thirty miles of the water. commission works well in theory, but law is obeyed literally the works to- way has land defences; the ordnance in practice the Legislature will not day under construction cannot be com- is not, however, of the latest date, surrender its functions, and in spite pleted within a reasonable time, and The 12 inch guns of the Anglo- of the fallibility of Senators and As- Do the Married Women Among Them the beginning of new projects will French fleet have beyond any doubt semblymen this is an excellent thing have to be indefinitely postponed. If it a longer range and they will be betis disregarded as it has been in the ter handled. past, it will simply line the pockets It may be assumed that the Gerof contractors at public expense, con- man engineers who were sent down ferring no benefits on the people gen- to Constantinople used the mine ma erally, and merely increasing the cost | terial of the Turks to the best adof essential public enterprises.

Legislature and the Governor is plain. should be able to clear the stationary standardization and comparison of school showed a desire to stand on the neck of bright by the Supreme mines out of the way. Mines set systems in the different States and her prostrate husband, or to attack even They should not wait for the Supreme mines out of the way. Mines set court of the United States to pass addiff by the enemy are a peril not on the law in the hope that it may be so easy to deal with, and to miniment on the law in the hope that it may be so easy to deal with, and to minimended—a national university in Wash-noon several husbands spoke in favor of equal suffrage; had they been termined to appear the suprement of the United States to pass addiff by the enemy are a peril not establishing what Washington recommended—a national university in Wash-noon several husbands spoke in favor of equal suffrage; had they been termined to appear the suprement of the United States to pass addiff by the enemy are a peril not establishing what Washington recommended—a national university in Wash-noon several husbands spoke in favor of equal suffrage; had they been termined to the suprement of the United States to pass addiff by the enemy are a peril not establishing what Washington recommended—a national university in Wash-noon several husbands spoke in favor of equal suffrage; had they been termined to the suprement of the United States to pass addiff by the enemy are a peril not extend the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States to pass addiff by the enemy are a peril not extend to the suprement of the United States and the Uni venes our treaty obligations, though will have to proceed carefully, anthis would seem to some political leaders to be the cautions course to at once, release this city and its five and a half million inhabitants from the menacing and intolerable plight.

will have to proceed carefully, another the proceed and proceed carefully, another the proceed carefully, another the proceed carefully, and the government of the proceed carefully, another the proceed carefully, anoth

recognized and imminent danger.

Entered at the Post Office at New York as To justify this action, economically if the Allies can once gain that body Bureau of Education into "a national and socially, appeal need be made to of water, which is about the length university." no fact not written in the record of long Island Sound, Constanti- If schools are to be standardized, the law. It has failed to achieve its nople, situated at its eastern end and why not colleges? How would Propurpose; that protection it pretends at the western end of the Bosporus, fessor Tarr like to have the Barnanot needed; it has put a useless bur- borne in mind that the Turks have eracy fumbling and fuming over that zens contribute; and to-day it holds sea, and both in the Balkan war and the threat of complete paralysis over in the present campaign in the Cau-65 city in the land.

Published daily, including Sunday, by the has met with heartier approval than mined resistance can be expected from Bun Printing and Publishing Association at that which contemplates the tilling of them.

170 Nassau street, in the Borough of Manthe soil by those who term themselves

18 may possibly be a long way to willing to work if the opportunity is but its fall is now foreshadowed. Vice-President, Edward P. Mitchell, 170 willing to work if the opportunity is but its fall is now foreshadowed.

Nassau street; Secretary, C. E. Luxton, 170 given to them. Moreover, this is the Once in the hands of the enemy the London office, Effingham House, 1 Arun- mence their labors as agriculturists; its possession could not be easily

tains the provision discriminating If they are willing to work, as they worst the French, British and Belagainst the employment of aliens on say they are, the farmers of New Eng. gians, already heavily reenforced, public works which has just been land, of New York, of Pennsylvania, held to be constitutional by the Court of Illinois, of the Northern States til the Russians came to their aid. generally, will give them a chance to do everything they want to do, with out intervention of governmental de-

Against the sombre background of the winter suffering, the Hotel de fering from an incurable disease of in all cases where laborers are employed Gink and its inmates have shown an its existence, and limiting information duce a situation compelling him to on any such public works, preference occasionally amusing glow. The time regarding its incurability to the nearshall be given citizens of the State of for nonsense is about over now. If est relative or friend. It appears to these men want work on the farm be an obsession among lay people that ection they can get it; and if they do not, sudden demise is apt to be due to of public works a provision shall be in- it is time they should descend from heart disease, consequently they stand serted, to the effect that, if the provi- the heights to which sociology has in dread and awe of this contingency. sions of this section are not complied raised them to the crude classification Physicians of large experience, howsupplied by the Penal Law.

The Apartment Dwelling.

The decision of the Court of Apneals that an apartment house is a dwelling house is check full of good sound hard common sense, gratifying tion by a recent statement from the to the lay mind and of solid public advantage. Old restrictive covenants the American Medical Association on caused much difficulty to the authority and agreements, made in the days the authority of heart affections in the ties and peaceful citizens. After inthe names and addresses of such new and agreements, made in the days before the "flat" age, should not and "Upon the demand of the Commis- cannot be permitted to lay their dead sioner of Labor a contractor shall fur- hands upon the usage and habit of nish a list of the names and addresses the living. "A dwelling house," as Judge Hiscock says in an opinion "Each contractor performing work for refreshingly free from cobwebs and any city of the first class shall keep a hair splitting, "is a house or struclist of his employees, in which it shall be ture in which people dwell, and such concededly is the character and purpose of the apartment house."

Since the future of New York. considerable portions of it, is in the air, too seanty ground limiting her "Such lists and records shall be open growth, the apartment house must went through a severe campaign withbe her characteristic dwelling house. Within certain regions, in fact, the houses of the old sort have vielded or stitute a misdemeanor and shall be pun- are yielding to their loftier supplantshable by a fine of not less than \$50 ers. Whether this is to be regretted nor more than \$500, or by imprisonment or not, it is an economic and material for not less than thirty nor more than fact, now buttressed by the courts.

Greater Than Great Great Burleson; Burleson the Huge!

According to Representative STAFpractically verbatim from Chapter FORD of Wisconsin and the House Com-454 of the Laws of 1902, by which this mittee on Post Offices and Post Roads. important inhibition was put on the Postmaster-General Burleson wants upon them the Legislature would cease statute books, SETH Low being Mayor to get rid of a slice of the deficit in its activities concerned with the corof New York, Benjamin B. Odell, his shop by inducing Congress to let porations over which they had juris Jr. Governor of the State, and the him cut down the notoriously and

publican favor when this town is to for nothing; the mails for next to to any subordinate body or escape the be especially affected by legislation nothing. Good, but better remains responsibilities of its authority. which it is desired to dub "general." | behind: make the railroads pay, say | To recall these facts at the present It has taken thirteen years to get this enactment before the highest sum the Brobdingnagian Mind yearns to get sum the Brobdingnagian Mind yearns cause of the action of the Legislature those readers of The Sun interested in the wholesome spirit of kindness generally, and it is a comfort to know that

vantage, but sweepers moving me. IAM HOWARD TAFT: In this situation the duty of the thodically ahead of the fleet

in which they now are, and facilitate fleet were not attended by subma- on as to proper scope, efficiency, thou the construction of the public works, rines. On the other hand, the allied oughness and economy." which delay means, besides an incal-type, together with a fiotilla of de-lot of Government fatheads put the culable money loss, the unnecessary stroyers. It is immensely superior iron collar of standardization, unicontinuance of physical conditions of to any force the Turks could as formity, dull and deadly, on the semble in the Sen of Marmora, and schools. Swell the megalomaniacal to afford to citizens is in any event should be at their mercy. It must be cles and Tite Barnacles of Bureauold Ottoman fighting spirit. The reduction of the big forts at the west-25 If They Want Farm Work They Can ern entrance to the Dardanelles must have had a demoralizing effect upon them, and as their bearts are not in Surely no plan that has been pro- the war into which they have been posed for the relief of the unemployed dragged by Germany, no very deter-

"hoboes" and declare that they are Constantinople for the allied fleet. appropriate season for them to com- strategic and political importance of throughout a large section of the exaggerated. The complete and final country ploughing and seeding will failure of the Turkish campaign soon begin, and there is need of every against Egypt would be a foregone acre that can be put in cultivation. | conclusion, and the Turks as allies But there is no reason why the of the Germans would no longer be President of the United States should seriously considered. The way would be called upon to set aside public be open for the transportation of a lands for improvement by these well great army of Russians to Marseilles advertised self-styled unfortunates, for employment in the western camnor is there any excuse why public paign. It would take some time to funds should be expended on them. equip and prepare them, but at the should be able to hold their lines un-

Baseless Dread of Heart Disease.

Most sympathetic physicians make it a rule not to inform the patient sufever, know that cases of angina pectoris, for instance, a kind of spasm of the heart which often causes death suddenly, have survived shocks arising from fear or sudden news, only to die in their beds

We are led to this consoling reflec-Paris correspondent of the Journal of the subject of heart affections in the ties and peaceful citizens. After inthe subject of heart affections in the army. Dr. Fissinger, an army surpositive heart disease, returned to be-come an aviator, in which work he was labor, and to pay a fine of \$500. His case. Their power to stop a war has scene that it hurts the eyes, which in doing full duty, and that a surgeon conviction has suffering similarly, who had been captured and had passed through many hardships day and night, rejoined his post without resting. Another surgeon mentions several men between and ignorant persons to violence.

useful not only as it puts one male-factor where he belongs but to strengthen the hands of the police when others of his kind urge deluded and ignorant persons to violence.

useful not only as it puts one male-factor where he belongs but to strengthen the hands of the police when others of his kind urge deluded and ignorant persons to violence.

In their replies to the United States, therefore, England states that the conditions of war have changed, so she must interpret international law to conform atists has said. Anothing while the interpret international law to conform atists has said. Another while the interpret international law to conform atists has said. Another while the interpret internation are meant to stimulate the interpret internation. ous leaks in one of their valves who out bad results. The fact that such Grand Young Man, the Hon, ALBERT when cases are permitted to serve furnishes JEREMIAH BEVERIDGE. evidence that they are regarded with less prognostic pessimism than is usually accorded to them.

When Governor HUGHES conferred record next week. on this State the Public Service Commissions it was promised that from the time they assumed the duties laid diction, relieve itself of this hard and complete confidence in the commis- Potomac in certain periods.

union agitation, and its particular in- Bubleson is a Brobdingnagian sions. We permitted ourselves to cidence on this city is made clear by Mind; and it is a happiness to see him question the accuracy of this forecast; the first class," a phrase high in Re- The railroads carry the parcel post a Legislature should remit its powers

gardless of its penalties; although this does not tell the whole story. In many cases estimates for public works

Constantinople.

Justified its purpose, should have possing in the wagons on this row.

Not the highest order of charity, you questioned right to maintain our neu-

for the public.

the menacing and intolerable plight lau when added to their antiquated school systems examined and reported New York, February 26.

Build up the Bureaucracy. Let e

sionally lectures?

Budget over a billion, Treasury faces deficit. - Washington despatch. A billion odd is Democratic economy. A deficit is a Democratic sur-

Bombardment of the forts at the entrance to the Dardanelles is more investigation.

bloodhounds on the trail of a murderer, and by to-morrow we shall hear that a dozen or more entirely innocent persons have been run to earth. A bloodhound is only a shade more uselife in tracing a criminal.

Secretary of State BRYAN complains that he once made a loke .- Philadelphia His way of saying that he is self-

We have not heard the Legal Aid Society criticised because a man with a German name held its presidency, and certainly nobody who knows his

Indianapolis News.

Government by Commission in Theory

and in Fact.

J Fitzgerald of Brooklyn and the House Appropriation Committee will have a rather complicated job on his hands when he explains the financial

Mr. [CHARLES SUMNER] BIRD is en-tirely right.—Springfield Union. Then there must be something wrong with him.

"In Bukowina all is quiet," says the Austrian Embassy at Washington. The calm that used to prevail on the

LITTLE LUMPS OF SUGAR. Kindly. Friendly Scene Near the Home of "The Sun."

TO THE EDITOR OF THE SUN-SIT! TO Which it is desired to dub "general.

It has taken thirteen years to get this enactment before the highest court of the State. It has never been enforced. In spite of the portentous enforced. In spite of the portentous list of officials charged with compelling obedience to its terms contractors

S5.000.000 to \$8.000.000 or whatever sum the Brobdingnagian Mind yearns to get this enactment before the highest sum the Brobdingnagian Mind yearns to get the sum the Brobdingnagian Mind yearns to get the sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the less to get the action of the Legislature of the action of the Legislature sum the Brobdingnagian Mind yearns to get the highest sum the Brobdingnagian Mind yearns to get the legislature of the action of the Legislature of the action of the Legislature sum the Brobdingnagian Mind yearns to get the legislature of the action of the action of the action of the action of the

many cases estimates for public works while the allied neet engaged in have been based on the theory that forcing the Dardanelles is likely to Legislature deemed necessary, and haps the nature of these people, at least Americans would be employed at high sustain losses from the fire of the wages, and the taxpayers have been forts lining the straits, the heaviest regard to rates that the circumstances stuck out for the sweet morsel, but to wages, and the taxpayers have been multiplications at the multiplication of the straits, the heaviest morsel, but to a passing observer what appeals more have actually been got at the lowest possible prices, without thought of their national allegiance.

The fact is that unskilled citizen

The fact is that unskilled citizen

The fact is that unskilled citizen wages, and the taxpayers have been forts lining the straits, the heaviest forts lining the straits, the heaviest morsel, but to a passing observer what appeals more had in the circumstances and most difficult work was done to a passing observer what appeals more had in the circumstances and most difficult work was done to be a passing observer what appeals more had in the circumstances and most difficult work was done to be a passing observer what appeals more had in the circumstances and most difficult work was done to be a passing observer what appeals more had in the circumstances and most difficult work was done to be a passing observer what appeals more had in the interior on committee and possing observer what appeals more had in the circumstances and most difficult work was done and vessel intered in the interior on committee and the straits. The fact is the cut where I regard to rates that the circumstances and most difficult work was done and the straits one naval vessels to wash to be passing observer what appeals more had in the circumstances and most difficult work was done and the straits one naval vessels to the summer had a passing observer what appeals more had in the circumstances and most difficult work was done and the straits one naval vessels to the circumstances and most difficult work was done and the straits in the circumstances a The fact is that unskilled citizen labor cannot be got now, and has not since this law was adopted been avail- of Marmora will be hazardous but them of any part of their burden.

Public Service Commission to ease them of any part of their burden.

Public Service Commission to ease them of any part of their burden.

The fact is that unskilled citizen labor cannot be got now, and has not reduced. Progress toward the Sen them of any part of their burden. AN OBSERVER. NEW YORK, February 26.

SUFFRAGISTS.

class, and I have never known one who

rorized into these testimonials'

LAWS OF WAR.

in International Law.

THE EDITOR OF THE SUN-SIT

When nations are engaged in such a war as that now going on in Europe it is well if neutrals keep in mind the fact that the first great and fundamental law governing the actions of their beiligerent neighbors is that of necessity or self-preservation.

Municipal, constitutional or international law must give many if said by the constitutional law must give many if said by the constitutional law must give many if said by the constitutional law must give many if said by the constitutional law must give many if said by the constitutional law must give many if said by the constitution of the theatre and the drama I must differ with some of the statements made. You speak of the "popular success" of the eminent English actor-manager now in this country. tional law must give way, if need be, to whose first presentations of two plays this law of self-preservation, and the "that would ordinarily have appealed belligerent nation is not true to itself but slightly to the general public" have that does not exercise entire freedom in attracted considerable attention and been

that does not exercise entire freedom in the use of force to save its life. All that the neutral has a right to expect is that he will not be injured deliberately or wantonly.

International law and the rules of war are a vague, hazy, changeable set of regulations that have little binding force upon a successful belligerent outside his sense of honor and the sentiments of humanity engendered by his state of civilization. In a life and death struggle he will interpret the law always in his favor. A belligerent should not be blamed in this war if he refuses to be bound by antiquated provisions for regulating his conduct. We should recollect that the developments of the last twenty years have revolutionized method. efficacious in reducing the price of bound by antiquated provisions for reg-wheat than even the most searching ulating his conduct. We should recoltwenty years have revolutionized methods of conducting warfare; it is there-The police of Aurora, Ill., have put fore to be expected that international law adapted to former times must change to suit modern conditions. Thus we find Great Britain recognizing that the rules affecting sea borne food which were laid down before the present

ratiroad development are now unsuit-

geon, reports that a young soldier, dismissed from the army on account of
last been taken to Trenton prison to conviction has been confirmed by all not been tried but bids fair to be efthe courts of appeal, and it will be useful not only as it puts one maleuseful not only as it puts one malecourse one maleuseful not only as it puts one male-

hands when he explains the financial record next week.

account of violated principles of international law, shadowy, changeable rules not adapted to present or future wars.

So long as the week us in the theatre. RICHARD FLETCHER. So long as the warring Powers in ex-erting their might to destroy each other do not carelessly or recklessly injure neutrals, and make all possible repara

we should be content.

Our misfortune is that we have created a state of feeling in the warring countries by threatening them; the damcountries by threatening them: the damage that has been done, years of careful statesmans by will not entirely overcome, just as Great Britain has not yet opening and other transfer on the properties of the pro

overcome the impression made upon this country by her foolish, blustering officials during the civil war.

C. C. Ford.

WASHINGTON, D. C., February 26.

INTERNED SHIPS. Useful as Security for German Re

trality, to take any necessary steps to enforce reparation for any interference with our neutrality. Germany has at

spective of our duty, to assist the weaker for us and our children to live in Norway and Sweden, to warn Germany in such a forcible manner that she will have to heed and respect our warning that we shall hold these interned vessels as security for her non-interference with our peaceful use of the seas in our Semblymen this is an excellent thing for the public.

Stand on Their Husbands' Necks?

To the Editors of The Sun—Sir: Since suffragists are merely asking for woman a privilege already possessed by the opposite sex, what ground is there for the ridiculous supposition that they desire from such a man as the Hon With.

Bo the Married Women Among Them sufficiently with our peaceful use of the seas in our legitimate intercourse with our sister nations and that we shall make any reprisals from these vessels necessary to indemnify us for any loss Germany many inflict or has inflicted upon us? Germany is not going to persist in her course of destruction when she faces the fact that we hold the security for her good behavior, and that the course of the U.S. A." It is a matter that has given me much concern, chiefly through from such a man as the Hon. Will
Either Ella Benedict Burkman's experience with nine-tenths of the suffragists is unusual, or mine is. Probably mine-tenths of my friends are in that

Standardization and construction and construction and the security for her good behavior and that she cannot avoid payment. Such a protest from us gists is unusual, or mine is. Probably mine-tenths of my friends are in that she cannot avoid payment. Such a protest from us would unquestionably help the weaker nations who look to us to take the lead. SUMMIT, N. J., February 26.

fare" I noticed the assertion: "It is abso

LINDA L. CONTENT. between.
NEW YORK. February 26.

THE PUBLIC AS CRITIC. Changes in Them Must Be Reflected It Has Not Yet Passed Judgment on the English Actor-Manager.

> TO THE EDITOR OF THE SUN-SIT was particularly interested this morning in reading your article on "The Combut as a theatregoet show us the "new art of the theatre his season was guaranteed by a body of wealthy men and a large stage and theatre society, numbering hundreds, if not thousands, of members, who had

carefully worked up the sale of seats No pull or political influence is through a large subscription list, which has been filling the seats at Wallack's There will be two meetings through a large subscription list, which has been filling the seats at Wallack's Theatre right along. It is unjust to the regular theatrical managers of New York to point out this English actor-manager, no matter how worthy he may

The president of the Old Clothes Cl Sir Edward Grey in his admirable paper therefore states. "The advent of steam power has rendered it as easy for a belligerent to supply himself through the ports of a neutral contiguous country as through his own, and therefore rendered it impossible for his opponent to refrain from interfering with commerce intended for the enemy merely because it is on its way to a neutral port. This means that it is lawful for a belligerent to stop any movement of food at sea if such movement contributes to anteed the financial success of the extremely a commendation of the Old Clothes and ability to draw the public to see his plays. Possibly a dozen or more casual theatregoers have wandered down Broadway to witness his productions, but it is self-evident that most of the seats have been occupied by subscribers, whose been occupied by subscribers, whose been occupied by subscribers, whose been occupied to stop any movement of food at sea if such movement contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to anteed the financial success of the extremely contributes to the club and interfering with commendation of a decident of the old Clothes. In other ability to president of the salily to president of the club and clothes make the president.

Our at the public to president of the Old Clothes and the club and at sea if such movement contributes to anteed the financial success of the extraction of the hostile nation.

Surely England is the last country in art of the theatre." Whether or not the must be free from greed and graft. and certainly nobody who knows his substance of the heatty in the heat of this admirable association. On the other hand, Mr. von Burseaw would not worthly without good and sufficient reason for his act, and it remains for those who see him lay down his task only to recreat that any incident or event of foreign politics should project the substance of the heatty speed give England complete speed of all races, creeds and national labors in behalf of the poor and opposed of all races, creeds and national behalf of the power and incident or event of foreign politics should project the substance of the German nation contribute to the substance of the German nation and more institutions of learning.

I believe that the public schools should be less centres of entertainment and more institutions of learning.
Comprising Plantschaar.
Then you are a hopeicar reactional projects of the substance of the derivation of the publishment of toose who in the publishment of toose who in conveniency developed the frontage in the public of the publishment of toose who in conveniency developed the frontage of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the case of the publishment of toose who in conveniency demonstrated in the c

to these modern conditions, while Germany referring to the use of submanical producer" does to detract from the lines She was quite the prettiest thing.—
Indianapolis News.

In the regretiable absence of the Grand Young Man, the Hon. Albert Jeremiah Beverings.

With the Congress appropriating to the use of submarines asys the same thing. Surely great when both contending nations agree upon it, and surely this country, which lately showed such remarkable patience with two wretched groups of combinations of our southern border in permitting them to fight for weeks, practically and one for never least and congrature.

To these modern conditions, while Germiany referring to the use of submarines of the play itself renders the presentation of the play \$1,132,000,000 for next year, and revenues gone to smash, the Hon. John
J Fitzgerald of Brooklyn and the
House Appropriation. New York, February 24.

GOVERNOR GLYNN Some Day a Tax Ridden Public Will works

Appreciate His Administration. TO THE EDITOR OF THE SUN-Sir: Gov-

Roughly speaking, there are 2,000,000 voters in the State. This means that each one of these must dig down and band over \$9 cash this year in excess of his regular taxes. How many of these patriots think to election of Governor Whitman was

worth \$9 to them Some day, when highery has been eliminated from this Commonwealth, the service Martin H. Glynn rendezed the State will be appreciated.

A DEPLETED SURPLUS.

CITY DOGS.

NEW YORK, February 26.

Why Should They Be Tolerated, to the Discomfort of Citizens?

streets, which belong to the general lic, should be littered up by their pets paid from the net earnings or the

NEW YORK, February 26. An Invitation.

TO THE EDITOR OF THE SUN-Sir. In come benefit to "A Watchful Waiting German benefit

Another Kulturist.

NEWARK, N. J., February 26.

TO THE EDITOR OF THE SUN-Sir: Your esterdays editorial proves again, that THE SUN is a pretty good Fun Paper. God punish England! NEW YORK, February 26. K. S. M.

O. Dr. Abbott, Dr. Abbott, O! From the Outlook Like the Old Man of the Sea in

BACK TO THE LAND-ERS. They Are Invited to Become Members of the Old Clothes Club.

To the Editor of The Sun-Sir: To the thousands of Sun readers who have in their hearts the hope that some day of Hadlyme, Conn., extends a welcom ing hand and an invitation to national rather than a local club. majority of the members of the Old Clothes Club are readers of THE SUN, who have come back to the land and found homes in this quiet and beauti-ful spot on the banks of the Connecticut Rives majority of the members of River, where to-day slips into row without the exacting grind hours, and work becomes a pleasure. Our contented and independent life here has found expression in the Old Clothes Club. If any of your "back to the land" readers wish to become honorary mem-bers the secretary will be pleased to record their names, and any suggestions

as to additional by-laws will be duly considered. CONSTITUTION AND PROLATE The excuse for the existence of the Old Clothes Club is given by Shakespeare when he remarked as he brushed his last year's ulster, "There's comfort in old clothes." Any lady or gentleman who does not

them come among us let us not only

A true copy. FELIX ANSART. HADLYME, Conn., February 26

TO THE EDITOR OF THE SUN-Sir; Mr.

Frank Harris, in his article "American False Estimate of Greatness" in THE SUN of February 21, says: But with a keen admiration for great

New York, February 26. Harris's Great Novelist.

To the Editor of the Sun-Sir. Mr. cambined frome tank Harris in his article in the Sun these various of Sunday P. of Sunday, February 21, "American own home in Pulse Estimate of Greatness," says, re-dends are re-False Estimate of Greatness, says, referring to David Graham Phillips: "Noris it possible to read any work of his in
the New York Public Library; the great
library known, I believ, as the Bryant; tax on elibrary, has no copies of Phillips's a

If Mr. Harris will consult the catatogue of that library he will find there there works of David Graham Phillips NEW YORK, February 26.

ON CASH DIVIDENDS

Stock Bonuses Escape Unless Turned Into Money, U. S. Treasury Rules.

WASHINGTON, Feb. 26 .- An important | To the Editor of The Sun-Sur. I income tax ruling, defining the taxable such po am surprised that the citizens of this status of dividends on capital stock protect that neutrality, to demand and city have tolerated the dog nuisance as from current net earnings or established When a Return of a Intable ong as they have. I reside surplus of corporations, was issued to-

> established surplus or undivided profits of corporations, joint stock companies or associations and insurance mpanies declared and paid on beneficiaries when received, and should Se be returned when the total net income of any individual is in excess of \$20,000 inclusive of such dilydends, and the additional tax should be paid therein as on income for the year in which such dividends were received without regard to the period in which the profits of to learn further of the "Money Power of the U. S. A." It is a matter that has given me much concern, chiefly through the lack of "money" and "power,"
>
> Let "Kultur" name the place and we will endeavor to get to the bottom of whatever he may order. Meanwhile, "To the Day!"
>
> Petit Pois.
>
> Newark, N. J., February 26.

capital stock of corporations, &c. without intent to evade the imposition of the personal income tax are held to represent capital, and are not subject therefore to the income tax as gains, profits and income in the hands of the stockholder.

The however, the dividend stock "If, however, the dividend stock

should be surrendered to the corpora-tion for cash or its equivalent, or if the assets of the corporation in any manner 5,000 should be distributed by means of the stock dividend, the amount realized will be considered income for the year when turned as income by the corporation or individual receiving the same."

were made at all?

Answer—It is not necess to include the dividends at

REPLIES TO OUERIES **ABOUT INCOME TAX**

land, the Old Clothes Club Puzzling Questions Answered for Those to Whom the Law Is Not Clear.

DEDUCTIONS -- EXEMPTIONS

THE SUN will answer any inquiries bearing on the Enderst is come tax While the information provided will be correct to the best of THE SUN'S belief, no responsibility for the interpretations can be assumed by this newspaper. The column of answers, which will appear daily, is meant merely for the convenience of THE SUN'S reader It is in charge of Babson's Statistics Organization

Inquiries should be addressed to Tue Sun Federal Income Tax De partment. They must be brist clearly written and bear the in quirer's full name and address Initials only will be used in the ADSWETS.

Correction. Our attention has been called to the

answer to part of question 27, which ap peared in THE SUN February 20, at

whose income is \$5,000, \$3,000 of which is received from coupons on bonds of companies which pay the tax on same, is it necessary for him to make any return?

American" In your announcements of ence between the inventory of his articles he is styled "the well known English author." Is he English or 1, 1914, would be included

Surtax.

vife in several industrial outs Answer- If the stock stands

\$4,000 applies only in the when figuring the surfax.

Individual Business-Surfax

sidered as your income, in win

Answer No return &

Answer This South

Interest on Old N

Dividends